in other departments whom you could as well have taken. For instance, in the Revenue Department, there are a number of Amildars who are already drawing Rs. 200 and they could as well have been promoted. There are so many others in the waiting list out of whom you have already appointed about 20 and you could have taken some from among the rest. When there are officers drawing Rs. 200 already, is it right for the Government, while filling up the posts of Assistant Sales-tax Officers, to think of only persons drawing just Rs. 80 or 120 recently promoted as first division clerks ? I think this is a bad policy. Is it for the moment they did so ? Or is it for the purpose of getting over a contingency or is it for acting purposes ? Then what I would urge upon the Government is, to give the same facility to other departments. When once they undertake a policy, when once they want to adopt a particular course of action in filling up the seniormost places of gazetted ranks, let them afford the same facilities to all other departments. When there are first division clerks who have reached the maximum and have been drawing that maximum for a number of years, let them be given chances first. Or, while promoting to such posts, let the Government select from a list of officers who are drawing basic salaries of the grade of the gazetted rank. Posting men of the lowest position in the cadre of clerks to gazetted rank, promoting those persons who are drawing a salary of Rs. 80 would not be good. I urge upon the Government that they must always have in their minds the seniormost men or efficient men while posting to or filling the gazetted posts. In this case this good principle has not been kept in view. I also feel that the Government should have made reference—I think they must have made reference—to the Public Service Commission seeking their advice before giving promotions. But in addition, they should have also kept in their mind that there were seniormost first division clerks in the Secretariat, in the District Administration and in other departments, who deserved promotion. That is all.

Mr. SPEAKER.—Cut motion moved :

"That the demand be reduced by Rs. 100."

Sri Kadidal MANJAPPA.—Recently some Assistant Sales-tax Officers were promoted and consequently some vacancies arose in the cadre of Assistant Sales-tax Officers. There were no graduates who had experience in the department.

Sri S. SRINIVASA IYENGAR.—What experience ?

Sri Kadidal MANJAPPA.—The Sales-tax Commissioner recommended that, as a temporary measure, the seniormost officials who had sufficient equipment could be promoted and according to that recommendation, purely as a temporary measure, Government have ordered that probationers should be recruited shortly and the matter is under correspondence with the Public Service Commission. The Hon'ble Member must know that what has been done is only a temporary measure. But I quite see his point. There is a lot of force in what my learned friend says. As early as possible we will take steps to recruit graduates as probationers.

Sri S. SRINIVASA IYENGAR.—As in other departments, give the same facility. However, I seek the leave of the House to withdraw my cut motion.

The cut motion was, by leave, withdrawn.

Collection of arrears of Sales-tax.

Sri S. SRINIVASA IYENGAR.—Sir, I beg to move :

"That the demand under the head '13. Other Taxes and Duties' for Rs. 9,15,000 be reduced by Rs. 100 (to raise a debate on the policy adopted by Government in the matter of collecting arrears of sales-tax)"

I have suggested this debate for special reasons. What are those reasons? I will give you. Sales-tax was introduced in the Mysore State in 1948-49 and the revenues from the sales-tax then were of the order of one crore or Rs. 81 lakhs to be very precise and in 1951-52 the demand under sales-tax went up to 1·83 crores as per actuals. But in 1953-54 it has come down to 1·17

(Sri S. SRINIVASA IYENGAR.)

crores. Why I have quoted these figures is just to show that the sales-tax assessments are not properly collected year by year. Arrears have been allowed to accrue. Perhaps I will be right if I say that the arrears stand today in the order of Rs. 35 lakhs, of which 20 lakhs may refer to the current year and 15 lakhs to previous years, *i.e.*, 1950 and 1951. I would like to know how there can be any arrears at all. Under section 13 immediately assessment is intimated, the assessee is obliged to pay the assessment within 15 days from the date of notice and if he fails Government have power to collect the demand as if it is arrear of land revenue. They could automatically send a certificate of non-collection to the Deputy Commissioner who in turn would take all steps available under the law to collect the arrears as if it was arrears of land revenue. There are notable persons among the Congress who are in arrears for the last three years. Under section 20 you have powers to prosecute the defaulter. But you do not do that. You prosecute, on the other hand, people who are unable to defend themselves, and who are weak. You want to enforce all provisions of law that are available under that section against poor men, against the defenceless men. But people in authority who are in default are still left scot-free. Why I have mentioned is, because you have got so much of money still due to Government, very nearly Rs. 15 lakhs. While that is so, how can you ever run an administration by allowing so much of money to be in arrears? Land revenue arrears stand at 1·27 crores; sales-tax arrears amount to about Rs. 35 lakhs. Is there no end at all to all this? Can you not enforce the provisions of the Sales-tax Act? Can you not make the provisions applicable to all people? Why should you make any difference at all?

In addition to that, I wish to impress on the Government that the sales-tax arrears must be collected as in the case of electricity dues. You have got the time-limit. If they do not pay within the time-limit, you could have insisted upon them to pay.

Further, if a responsible person commits mistakes and if he does not give the sales-tax or if he does not get himself registered under the Sales-tax Act, you let him off by waiving claim or condoning the mistake, because he is influential.

Mr. SPEAKER.—You do not like to hear the reply?

Sri S. SRINIVASA IYENGAR.—Thank you very much.

Mr. SPEAKER.—Cut motion moved:

"That the demand be reduced by Rs. 100."

ಶ್ರೀ ಎಸ್. ಗೋಪಾಲಗೌಡ.—ಒಂದೇ ಒಂದು ವಿಚಾರವನ್ನು ಈ ಸಮಯದಲ್ಲಿ ತಿಳಿಸಬೇಕಾಗಿದೆ. ಸಾಗರದ ಕಡೆಯಿಂದ ನನಗೆ ಗೊತ್ತಿರುವ ಹಾಗೆಯೇ ಕೆಲವರು ಹೊರಗಿನಿಂದ ಬರುವ ಮಾಲುಗಳನ್ನು ಚೋಲ್‌ಗೇಟಿನ ಬಳಿ ಬರುವ ಮೊದಲೇ ಮಾರಾಟ ಮಾಡಿ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ತಪ್ಪಿಸಿಕೊಳ್ಳುತ್ತಾರೆ. ಈ ಬಗ್ಗೆ ಸಹ ಏನಾದರೂ ಬಂದೋಬಸ್ತು ಮಾಡಬೇಕು ಎಂಬುದನ್ನು ಸೂಚಿಸುತ್ತೇನೆ.

Sri Kadidal MANJAPPA.—I must thank the Hon'ble Member for the suggestion that the Government should take immediate steps to collect arrears of sales-tax. At the same time I must assure the Hon'ble Member that Government do not make any distinction between Congress defaulters and non-Congress defaulters. But there are certain cases, perhaps he has got in his mind certain cases.....

Sri J. MOHAMED IMAM (Jagalur).—What are those cases?

Sri Kadidal MANJAPPA.—I do not want to mention. We have told the concerned officers to deal with them according to law and they will be dealt with according to law. With this assurance I am sure the Hon'ble Member will withdraw his cut motion.

Sri S. SRINIVASA IYENGAR.—I seek leave to withdraw my cut motion.

The cut motion was, by leave, withdrawn.

Mr. SPEAKER.—The question is:

"That a sum not exceeding Rs. 9,15,000 be granted to the Government to defray the charges which will come in course of payment during the year ending 31st day of March 1955 in respect of 'Other Taxes and Duties'".

The motion was adopted.